



STATE OF MISSISSIPPI
BOARD OF EXAMINERS FOR LICENSED PROFESSIONAL COUNSELORS

COMPLIANCE REVIEW FINDINGS

August 17, 2004

Mr. Phil Bryant, State Auditor
Office of the State Auditor
State of Mississippi
P.O. Box 956
Jackson, MS 39205-0956

Dear Mr. Bryant:

As per your management letter dated July 27, 2004, we have reviewed the findings from the Limited Internal Control and Compliance Review. Our response and corrective action plans are outlined below.

Finding

Internal Controls over Receipts Should be Strengthened

Response:

The Mississippi State Board of Examiners for Licensed Professional Counselors (LPC Board) has contracted with Mississippi Association Managers (MAM) to provide assistance in the day-to-day operations of the Board. A portion of the responsibility of MAM includes processing all mail addressed to the LPC Board and handling all receipts for licenses, renewals, testing, etc. that are received by the agency. Receipts are entered into the agency's licensing system, batched together and then forwarded for deposit. The Board Accountant reviews deposits and now e-mails MAM to confirm the amount of the deposit(s). In addition, the Board Accountant has prepared and will utilize a worksheet which compiles and reconciles the amounts remitted to the State Treasurer.

Finding

Surety Bond Coverage Should be Maintained

Response

We concur with this finding. Mississippi Association Managers has obtained \$10,000 in surety bond coverage through Yazoo Insurance/Employers Mutual Casualty. With an authorized budget from the legislature for the Mississippi State Board of Examiners for Licensed Professional Counselors of less than \$100,000, we feel this amount is adequate.

Finding

Written Contracts for Contractual Services Should be Obtained

Response

The Mississippi State Board of Examiners for Licensed Professional Counselors recognizes the need to establish and maintain contracts for services rendered to the agency. After review and approval by the Board of the need for the services, written agreements will be obtained.

In the specific instance noted in your review of the court reporting services, the Mississippi State Board of Examiners for Licensed Professional Counselors relies on the advice and guidance of the Attorney General's Office when contacting a court reporter. The court reporter is paid an appearance fee and an hourly rate for providing services to the Board and our Assistant Attorney General. In fact, it is at the preference of our Assistant Attorney General which reporter(s) we use.

Finding

Deposits to the State Treasury Should be Timely

Response

We do not dispute this finding; however, with limited staff at our disposal and our location away from the State Treasurer's Office in Jackson, the Mississippi Board of Examiners for Licensed Professional Counselors is currently seeking to implement procedures to deposit funds in a timely matter as required by law. (It should be noted that only during the few weeks of license renewal near the beginning of the state fiscal year does the LPC Board possibly receive more than \$1,000 in any given week.)

If you should have additional questions or need further information, please contact me at 662-327-5600.

Sincerely,



Debbie K. Wells, PhD
LPC Board Chair